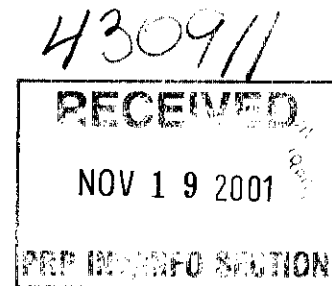




Writer's Direct Dial No.:  
(972) 431-1268  
email: wcowan@jcpenny.com



November 16, 2001

Ms. Carlyn Winter Prisk (3HS11)  
U.S. Environmental Protection Agency, Region III  
1650 Arch Street  
Philadelphia, Pennsylvania 19103-2029

**VIA UPS NEXT DAY AIR**  
**JCPENNEY TRKG #392221**

Re: Section 104(e) CERCLA Information Request for Clearview Landfill,  
Folcroft Landfill and Folcroft Landfill Annex portions of  
Lower Darby Creek Area Superfund Site

Dear Ms. Prisk:

Enclosed please find J.C. Penney Company, Inc.'s ("Company") response to the U.S. Environmental Protection Agency's ("EPA") subject request which is forwarded under the attached *Conditions of Response*.

The Company surveyed each of its facilities located in the Pennsylvania, New Jersey and Delaware area within a 60-mile radius of the Lower Darby Creek Zip Code, Clearview Landfill, Folcroft Landfill and Folcroft Landfill Annex portions of the Lower Darby Creek Area Superfund site. The Company's response reflects the results of that survey regarding the waste from the relevant Company facilities during the operative period (1958 through 1976).

Should you have any questions in regard to this matter, please call me at the direct number above.

Very truly yours,

Walter G. Cowan, Jr.  
Senior Counsel

WGC,Jr./mhb  
Encl.  
cc w/encl: Mr. Ron L. Brown

## ***Conditions of Response***

to

Section 104(e) CERCLA Information Request for Clearview Landfill,  
Folcroft Landfill and Folcroft Landfill Annex portions of  
Lower Darby Creek Area Superfund Site

\*\*\*\*\*

Pursuant to Section 104 (e) (7) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 ("CERCLA"), 42 U.S.C. §9604 (e) (7), and Section 300 (b) (3) of the Resource Conservation and Recovery Act ("RCRA"), 42 U.S.C. 6927 (b) (3), J.C. PENNEY COMPANY, INC. ("Penney") hereby submits its response ("Response") to the United States Environmental Protection Agency's ("EPA") Section 104 (e) of CERCLA Request ("Request") regarding the Lower Darby Creek Superfund Site, located in an industrialized portion of southeastern Delaware County and southwestern Philadelphia County, Pennsylvania, along an approximately two-mile stretch of Darby Creek, between Cobbs Creek to the north and the tidal marsh of John Heinz National Wildlife Refuge at Tinicum to the south. Penney is continuing to search its records and reserves the right to supplement its Response in the event it identifies additional information after its response date of November 15, 2001.

### **I. GENERAL OBJECTIONS**

Penney makes the following general objections ("General Objections") to the Request and reserves the right to make objections to any subsequent Request related to the Site. Penney objects to the Request on the grounds that:

- 1) it is overly broad, unduly burdensome, vague, hypothetical and prohibitively time consuming, and that much of the information requested is irrelevant to the Site;
- 2) to the extent, it calls for information or documents that are protected by the attorney-client privilege and/or the attorney work-product privilege;
- 3) to the extent, it seeks to impose an obligation on Penney to obtain information or documents from third persons or others, which are not in the control or custody of Penney; and
- 4) to the extent, it seeks information and/or documents outside the scope of the EPA's authority pursuant to 42 U.S.C. § 9604 (e) (7).

### **II. OBJECTIONS TO INSTRUCTIONS AND DEFINITIONS**

Without waiving or limiting its General Objections, Penney makes the following objections to the instructions and definitions ("Instructions" and Definitions"), and to all requests for information and for copies of documents that purport to include these Instructions and

Definitions ("Requests"). Penney objects to the:

- 1) Requests, Instructions and Definitions to the extent that they seek to impose obligations on Penney outside the scope of the EPA's authority under 42 U.S.C. §9604 (e);
- 2) Requests, Instructions and Definitions that refer to "hazardous substances"), "pollutants" and "contaminants" to the extent that they seek to embrace more within their scope that that authorized by 42 U.S.C. §9601(33), 6903(5), 6903(27); and
- 3) Requests, Instructions and Definitions to the extent that they seek documents or information that are protected by the attorney-client privilege and/or the attorney work-product privilege.

**Lower Darby Creek Area Superfund Site  
Clearview Landfill, Folcroft Landfill and Folcroft Annex  
Philadelphia, Pennsylvania  
104(e) Request for Information**

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Please complete the questionnaire to the best of your ability relying on any other persons' recall of the facts and circumstances as necessary. Where answers do not fit in the space provided, please attach a separate sheet(s) referencing the question to which the response is given. Note the attached instructions and definitions.

Enclosure F

**QUESTIONS**

1. State the name of your company, its mailing address, and telephone number. Further identify:

***J. C. Penney Company, Inc.  
P. O. Box 10001  
Dallas, Texas 75301-1117  
972-431-1268 – Walter G. Cowan, Jr., Senior Counsel***

- a. The dates and states of incorporation of your company;

***State of Incorporation: Delaware  
Date of Incorporation: December 15, 1924***

- b. The date and original state of incorporation of your company; and

***State of Incorporation: Delaware  
Date of Incorporation: December 15, 1924***

- c. The parent corporation of your company, if any, and all subsidiaries or other affiliated entities.

***See Attachment A.***

2. What is the current nature of the business or activity conducted at your establishment(s) in the Philadelphia, Pennsylvania area? What was the nature of your business or activity between 1958 and 1976? Please describe in detail. If the nature of your business or activity changed from the period of 1958 to 1976 to the present, please provide a detailed explanation of the changes to date.

***The current nature of business is conducted at the following J. C. Penney establishments in the Philadelphia, Pennsylvania area:***

***Retail Sales***

***Store #0067-9, Whitehall, Pennsylvania***

***Retail and Catalog Sales***

***Store #0168-5, North Wales, Pennsylvania***

***Retail and Catalog Sales and Central Receiving Stockroom***

***Store #0241, Cherry Hill, New Jersey***

***Retail and Catalog Sales***

***Store #0305-3, Voorhees, New Jersey***

***Retail Sales***

***Store #0700-5, Trenton, New Jersey***

***Retail Sales***

***Store #0924-1, King of Prussia, Pennsylvania***

***Retail Sales***

***Store #1482-9, Philadelphia, Pennsylvania***

***Retail Sales***

***Store #1531-3, Langhorne, Pennsylvania***

***Retail Sales***

***Store #2287, Mays Landing, New Jersey***

***Retail Sales***

***Store #2699-7, Burlington, New Jersey***

***Retail Sales***

***Store #2766, Philadelphia, Pennsylvania***

***Retail Sales***

***Store #2775, Debtford, New Jersey***

***Retail and Catalog Sales and Central Receiving Stockroom***

***Store #2790-4, Exton, Pennsylvania***

***Central Receiving Stockroom***

***Store #9659-4, Allentown, Pennsylvania***

***The nature of business conducted between 1958 and 1976 at the following J. C. Penney establishments in the Philadelphia, Pennsylvania area:***

***Retail Sales***

***Store #0067-9, Whitehall, Pennsylvania***

***Retail and Catalog Sales***

***Store #0305-3, Voorhees, New Jersey***

***Retail Sales***

***Store #0700-5, Trenton, New Jersey***

***Retail and Catalog Sales***

***Store #1473-8, Audubon, New Jersey***

***Retail Sales***

***Store #1531-3, Langhorne, Pennsylvania***

***Retail and Catalog Sales and Central Receiving Stockroom***

***Store #1938-0, Harrisburg, Pennsylvania***

3. Identify all persons currently or formerly employed by your establishment(s) who have or may have personal knowledge of your operations and waste disposal practices between 1958 and 1976 at your facilities in the Philadelphia, Pennsylvania area. For each such person, state that person's employer, job title, dates of employment, current address, and telephone number. If the current telephone number or address is not available, provide the last known telephone number or last known address of such person.

***None of the above referenced stores have any records of associates from 1958-1976.***

4. Identify the owners and operators of your establishment(s) in the Philadelphia, Pennsylvania area from 1958 to the present. For each owner and operator further provide:

***J. C. Penney Company is the operator of all of the following establishments in the Philadelphia, Pennsylvania area from 1958 to present.***

- a. The dates of their operation;

***Establishment: Store #1482, Philadelphia, PA***  
***Owner: Rouse***  
***Dates of Operation: 1983 - Present***

***Establishment: Store #2766, Philadelphia, PA***  
***Owner: Cooper-Olshan Company***

**Dates of Operation:** 1997 – Present

**Establishment:** Store #0203, Media, PA

**Owner:** Glimcher/Simon

**Dates of Operation:** 1976 – Present

**Establishment:** Store #3022, Philadelphia, PA

**Owner:** Kam Am Realty/Western Dev.

**Dates of Operation:** 1989 – Present

**Establishment:** Former Store #0813, Upper Darby, PA

**Owner:** Sixty-Nine Hundred Chestnut Street Corporation

**Dates of Operation:** 1964 - 1987

**Establishment:** Former Store #1662, Germantown, PA

**Owner:** J. C. Penney Company, Inc.

**Dates of Operation:** 1969 – 1984

**Establishment:** Former Store #4113, Philadelphia, PA

**Owner:** J. C. Penney Company, Inc.

**Dates of Operation:** 1965 – Unable to ascertain [Lease term was for 5 years, with one 5-year option and option to cancel after 8/1968.].

**Establishment:** 56<sup>th</sup> Street and Lancaster Avenue, Philadelphia, PA  
[This was a temporary lease to cover J.C.Penney between expiration of the former pool stock lease and the new one.].

**Owner:** Comly-Gillam Carton Corporation

**Dates of Operation:** 1969 - 1970

**Establishment:** 2701 West Chester Pike, Broomall, PA

**Owner:** First Pennsylvania Bank, N.A.

**Dates of Operation:** Unable to ascertain [4,741 square foot of second floor space. CAC approval obtained 9/25/80 for a ten year lease.]

**Establishment:** Curtis Publishing Company Building, Independence Square, Philadelphia, PA

**Owner:** J. C. Penney Company, Inc.

**Dates of Operation:** 1967 - 1977

**Establishment:** 666 Kaiser Drive, Folcroft, PA

**Owner:** J. C. Penney Company, Inc.

**Dates of Operation:** 1970 – 1977

02/28/94  
12/20/94

**Establishment:** 300 Industrial Park Drive, Yeadon, PA  
**Owner:** J. C. Penney Company, Inc.  
**Dates of Operation:** 1973 – 1985

**Establishment:** 69<sup>th</sup> and Chestnut, Philadelphia, PA  
**Owner:** J. C. Penney Company, Inc.  
**Dates of Operation:** 1967 – Unable to ascertain [Month to month lease.].

**Establishment:** 8600 West Chester Road, Upper Darby, PA  
**Owner:** J. C. Penney Company, Inc.  
**Dates of Operation:** 1965 – Unable to ascertain [Lease was for 2 years, with a 2-year option to extend.].

**Establishment:** 38<sup>th</sup> & Walnut, Philadelphia, PA  
**Owner:** J. C. Penney Company, Inc.  
**Dates of Operation:** Unable to ascertain [Approved by CAC on 2/28/1994.].

**Establishment:** Store #7374  
**Owner:** J. C. Penney Company, Inc.  
**Dates of Operation:** 1991 – Unable to ascertain.

**Establishment:** Store #7070  
**Owner:** J. C. Penney Company, Inc.  
**Dates of Operation:** 1980 – Unable to ascertain.

**Establishment:** Store #7260  
**Owner:** J. C. Penney Company, Inc.  
**Dates of Operation:** 1984 – Unable to ascertain.

**Establishment:** Store #7350  
**Owner:** J. C. Penney Company, Inc.  
**Dates of Operation:** 1986 – Unable to ascertain.

**Establishment:** Gallery II, Market Street East, Philadelphia, PA  
**Owner:** Redevelopment Authority of City of Philadelphia  
**Dates of Operation:** 1979 - 1994

**Establishment:** Gallery III, One Reading Center, Philadelphia, PA  
**Owner:** One Reading Center Associates  
**Dates of Operation:** 1983 - 1989

b. The nature of their operation; and

**Nature of operation:** Department Store



**Establishment:**        **Store #1482, Philadelphia, PA**

**Nature of operation:** **Department Store**  
**Establishment:**        **Store #2766, Philadelphia, PA**

**Nature of operation:** **Department Store**  
**Establishment:**        **Store #0203, Media, Pa**

**Nature of operation:** **Catalog Outlet**  
**Establishment:**        **Store #3022, Philadelphia, PA**

**Nature of operation:** **Department Store and Furniture Outlet**  
**Establishment:**        **Former Store #0813, Upper Darby, PA**

**Nature of operation:** **Department Store**  
**Establishment:**        **Former Store #1662, Germantown, PA**

**Nature of operation:** **Direct Sell Office**  
**Establishment:**        **Former Store #4113, Philadelphia, PA**

**Nature of operation:** **Pool Stock Facility**  
**Establishment:**        **56<sup>th</sup> and Lancaster Avenue, Philadelphia, PA**

**Nature of operation:** **Branch Claims Office/JCPenney Casualty Insurance**  
**Establishment:**        **2710 West Chester Pike, Broomall, PA**

**Nature of operation:** **Office**  
**Establishment:**        **Curtis Publishing Company Building, Independence Square, Philadelphia, PA**

**Nature of operation:** **Outside Stockroom**  
**Establishment:**        **666 Kaiser Drive, Folcroft, PA**

**Nature of operation:** **Outside Stockroom**  
**Establishment:**        **300 Industrial Park Drive, Yeadon, PA**

**Nature of operation:** **Outside Stockroom**  
**Establishment:**        **69<sup>th</sup> & Chestnut, Philadelphia, PA**

**Nature of operation:** **Direct Sell Office**  
**Establishment:**        **8600 West Chester Road, Upper Darby, PA**

**Nature of operation:** **Drug Store**  
**Establishment:**        **38<sup>th</sup> & Walnut, Philadelphia, PA**

**Nature of operation:** *Drug Store*  
**Establishment:** *Store #7374, Philadelphia, PA*

**Nature of operation:** *Drug Store*  
**Establishment:** *Store #7070, Philadelphia, PA*

**Nature of operation:** *Drug Store*  
**Establishment:** *Store #7260, Philadelphia, PA*

**Nature of operation:** *Drug Store*  
**Establishment:** *Store #7350, Philadelphia, PA*

**Nature of operation:** *Leasing of mall shops*  
**Establishment:** *Gallery II, Market Street East, Philadelphia, PA*

**Nature of operation:** *Retail space within one office building*  
**Establishment:** *Gallery III One Reading Center*

- c. All information or documents relating to the handling and/or generation, storage, treatment, recycling, formulation, disposal, or transportation of any hazardous substance, hazardous waste, pollutant, contaminant, or other waste during the period in which they were operating the establishment(s).

***None of the above referenced stores have any documents from 1958-1976.***

4. Describe the types of documents generated or maintained by your establishment(s) in the Philadelphia, Pennsylvania area concerning the handling and/or generation, storage, treatment, transportation, recycling, formulation, or disposal of any hazardous substance, hazardous waste, pollutant, contaminant or other waste between 1958 and 1976.

***None of the above referenced stores have any documents from 1958-1976.***

- a. Provide a description of the information included in each type of document and identify the person who was/is the custodian of the documents;
- b. Describe any permits or permit applications and any correspondence between your company and/or establishment(s), and any regulatory agencies regarding the transportation and disposal of such wastes; and
- c. Describe any contracts or correspondence between your company and/or establishment(s) and any other company or entity regarding the transportation and disposal of such wastes.
6. Identify every hazardous substance used, generated, purchased, stored, or otherwise handled at your establishment(s) in the Philadelphia, Pennsylvania area between 1958 and

1976. Provide chemical analyses and Material Safety Data Sheets ("MSDS"). With respect to each such hazardous substance, further identify:

***None of the above referenced stores has any records, documents or MSDS from 1958-1976.***

- a. The process(es) in which each hazardous substance was used, generated, purchased, stored, or otherwise handled;
  - b. The chemical composition, characteristics, and physical state (solid, liquid, or gas) of each such hazardous substance;
  - c. The annual quantity of each such hazardous substance used, generated, purchased, stored, or otherwise handled;
  - d. The beginning and ending dates of the period(s) during which such hazardous substance was used, generated, purchased, stored, or otherwise handled;
  - e. The types and sizes of containers in which these substances were transported and stored; and
  - f. The persons or companies that supplied each such hazardous substance to your company.
7. Identify all by-products and wastes generated, stored, transported, treated, disposed of, released, or otherwise handled by your establishment(s) in the Philadelphia, Pennsylvania area between 1958 and 1976. With respect to each such by-product and waste identified, further provide:

***None of the above referenced stores have records from 1958-1976.***

- a. The process(es) in which each such by-product and waste was generated, stored, transported, treated, disposed of, released, or otherwise handled;
- b. The chemical composition, characteristics, and physical state (solid, liquid, or gas) of each such by-product or waste;
- c. The annual quantities of each such by-product and waste generated, stored, transported, treated, disposed of, released, or otherwise handled;
- d. The types, sizes, and numbers of containers used to treat, store, or dispose of each such by-product or waste;
- e. The name of the individual(s) and/or company(ies) that disposed of or treated each such by-product or waste; and

- f. The location and method of treatment and/or disposal of each such by-product or waste.
8. Did your company ever contract with, or make arrangements with Clearview, Folcroft, Folcroft Annex, Eastern Industrial, Tri-County Hauling, S. Buckly Trash Hauling, Barratt Rupurt, McCloskey Engineering, ABM Disposal Services, Marvin Jonas, Jonas Waste Removal, Paolino Company, Schiavo Bros., Inc. and/or any other company or municipality to remove or transport material from your establishment(s) in the Philadelphia, Pennsylvania area between 1958 and 1976 for disposal? If so, for each transaction identified above, please identify:

***There is no information available at any of the above referenced stores for the following:***

- a. The person with whom you made such a contract or arrangement;
- b. The date(s) on which or time period during which such material was removed or transported for disposal;
- c. The nature of such material, including the chemical content, characteristics, and physical state (i.e., liquid, solid, or gas);
- d. The annual quantity (number of loads, gallons, drums) of such material;
- e. The manner in which such material was containerized for shipment or disposal;
- f. The location to which such material was transported for disposal;
- g. The person(s) who selected the location to which such material was transported for disposal;
- h. The individuals employed with any, transporter identified (including truck drivers, dispatchers, managers, etc.) with whom your establishment dealt concerning removal or transportation of such material; and
- i. Any billing information and documents (invoices, trip tickets, manifests, etc.) in your possession regarding arrangements made to remove or transport such material.
9. Provide the names, titles, areas of responsibility, addresses, and telephone numbers of all persons who may have:

***There is no information available at any of the above referenced stores for the following:***

- a. Disposed of or treated materials at Clearview, Folcroft and Folcroft Annex or other areas of the Site;
- b. Arranged for the disposal or treatment of materials at Clearview, Folcroft and Folcroft Annex or other areas of the Site; and/or
- c. Arranged for the transportation of materials to Clearview, Folcroft and Folcroft Annex or other areas of the Site (either directly or through transshipment points) for disposal or treatment.

***None of the above reference stores have records from 1958-1976.***

10. For every instance in which your establishment(s) disposed of or treated material at Clearview Folcroft and Folcroft Annex or other areas of the Site, or arranged for the disposal or treatment of material at the Site, identify:

***There is no information available at any of the above referenced stores for the following:***

- a. The date(s) on which such material was disposed of or treated at the Site;
- b. The nature of such material, including the chemical content, characteristics, and physical state (i.e., liquid, solid, or gas);
- c. The annual quantity (number of loads, gallons, drums) of such material;
- d. The specific location on the Site where such material was disposed of or treated; and
- e. Any billing information and documents (invoices, trip tickets, manifests, etc.) in your company's or establishment's(s') possession regarding arrangements made to dispose of or treat such material at the Site.

***None of the above reference stores have records from 1958-1976.***

11. Did your establishment(s), or any other company or individual ever spill or cause a release of any chemicals, hazardous substances, and/or hazardous waste, and/or non-hazardous solid waste on any portion of Clearview, Folcroft and Folcroft Annex or any other portion of the Site? If so, identify, the following:

***There is no information available at any of the above referenced stores for the following:***

- a. The date(s) the spill(s)/release(s) occurred;

- b. The composition (i.e., chemical analysis) of the materials which were spilled/released;
- c. The response made by you or on your behalf with respect to the spill(s)/release(s); and
- d. The packaging, transportation, and final disposition of the materials which were spilled/released.

***None of the above reference stores have records from 1958-1976.***

- 12. Please identify individuals employed by your establishment(s) who were responsible for arranging for the removal and disposal of wastes, and individuals who were responsible for payments, payment approvals, and record keeping concerning such waste removal transactions at your Philadelphia, Pennsylvania area establishment(s) between 1958 and 1976. Provide current or last known addresses and telephone numbers where they may be reached. If these individuals are the same persons identified by your answer to question 3, so indicate.

***There is no such information available at any of the above referenced stores.***

- 13. Did you or any person or entity on your behalf ever conduct any environmental assessments or investigations relating to contamination at Clearview, Folcroft and Folcroft Annex or any other areas of the Site? If so, please provide all documents pertaining to such assessments or investigations.

***There is no such information available at any of the above referenced stores.***

- 14. If you have any information about other parties who may have information which may assist the EPA in its investigation of the Site, including Clearview, Folcroft and Folcroft Annex, or who may be responsible for the generation of, transportation to, or release of contamination at the Site, please provide such information. The information you provide in response to this request should include the party's name, address, telephone number, type of business, and the reasons why you believe the party may have contributed to the contamination at the Site or may have information regarding the Site.

***There is no such information available at any of the above referenced stores.***

- 15. Representative of your establishment(s):
  - a. Identify the person(s) answering these questions on behalf of your establishment(s), including full name, mailing address, business telephone number, and relationship to the company.

***Ron L. Brown***

***Regional Operations Manager, Northeast Region  
J. C. Penney Company, Inc.  
6501 Legacy Drive  
MS 6316  
Plano, Texas 75024-3698  
972-431-3241***

- b. Provide the name, title, current address, and telephone number of the individual representing your establishment(s) to whom future correspondence or telephone calls should be directed.

***Walter G. Cowan, Jr.  
Senior Counsel  
J. C. Penney Company, Inc.  
6501 Legacy Drive  
MS 1106  
Plano, Texas 75024-3698  
972-431-1268***

16. If any of the documents solicited in this information request are no longer available, please indicate the reason why they are no longer available. If the records were destroyed, provide us with the following:

- a. Your document retention policy;

***See Attachment B.***

- b. A description of how the records were/are destroyed (burned, archived, trashed, etc.) and the approximate date of destruction;

***Unknown***


- c. A description of the type of information that would have been contained in the documents; and

***Unknown***

- d. The name, job title, and most current address known to you of the person(s) who would have produced these documents; the person(s) who would have been responsible for the retention of these documents; and the person(s) who would have been responsible for the destruction of these documents.

***Facility manager at the time of disposal/destruction, name and address unknown.***

By:

  
(Signature)

Ron L. Brown  
Regional Operations Manager,  
Northeast Region

Date:

11/14/01



**ATTACHMENT "A"**

## Subsidiary Hierarchy Report

September 17, 2001

### J. C. PENNEY COMPANY, INC.

Subsidiary	Owned by Parent
J. C. PENNEY (N. I.) LIMITED * (Northern Ireland)	50%
J. C. PENNEY BRAZIL, INC. (Delaware)	100%
DROMEGON PARTICIPAÇÕES LTDA. * (Brazil - Sao Paulo)	.07%
J. C. PENNEY BRASIL COMERCIAL LTDA. * (Brazil - Sao Paulo)	99.99%
DROMEGON PARTICIPAÇÕES LTDA. * (Brazil - Sao Paulo)	99.93%
LOJAS RENNER S.A. * (Brazil - Rio Grande do Sul)	97%
RENNER ADMINISTRADORA DE CARTOES DE CREDITO LTDA. * } (Brazil - Rio Grande do Sul)	95%
LOJAS RENNER S.A. * (Brazil - Rio Grande do Sul)	98.5%
RENNER ADMINISTRADORA DE CARTOES DE CREDITO LTDA. * (Brazil - Rio Grande do Sul)	5%
J. C. PENNEY CHILE, INC. (Delaware)	100%
J. C. PENNEY CHINA, INC. (Delaware)	100%
J. C. PENNEY CO. LIMITED * (United Kingdom)	99%

<b>PENNEY'S DEPARTMENTAL STORES LIMITED *</b> (United Kingdom)	99%
<b>J. C. PENNEY COMPANY IRELAND LIMITED *</b> (Ireland)	50%
<b>J. C. PENNEY COMPANY OF CANADA, LIMITED</b> (Canada)	100%
<b>J. C. PENNEY DIRECT MARKETING SERVICES, INC.</b> (Delaware)	100%
<b>J. C. PENNEY INTERNATIONAL INSURANCE GROUP, INC.</b> (Delaware)	100%
<b>J. C. PENNEY EXPORT MERCHANDISING CORPORATION</b> (Delaware)	100%
<b>J. C. PENNEY BRASIL COMERCIAL LTDA. *</b> (Brazil - Sao Paulo)	.01%
<b>DROMEGON PARTICIPAÇÕES LTDA. *</b> (Brazil - Sao Paulo)	99.93%
<b>LOJAS RENNER S.A. *</b> (Brazil - Rio Grande do Sul)	97%
<b>RENNER ADMINISTRADORA DE CARTOES DE CREDITO LTDA. *</b> } (Brazil - Rio Grande do Sul)	95%
<b>LOJAS RENNER S.A. *</b> (Brazil - Rio Grande do Sul)	98.5%
<b>RENNER ADMINISTRADORA DE CARTOES DE CREDITO LTDA. *</b> (Brazil - Rio Grande do Sul)	5%
<b>J. C. PENNEY de GUATEMALA, Sociedad Anonima *</b> (Guatemala)	2%

J. C. PENNEY de HONDURAS, S. A. * (Honduras)	.04%
J. C. PENNEY do BRASIL EMPREENDIMENTOS LTDA. * (Brazil - Sao Paulo)	.02%
JCP EXPORT MERCHANDISING CORPORATION SINGAPORE PTE LTD (Singapore)	100%
J. C. PENNEY FUNDING CORPORATION (Delaware)	100%
J. C. PENNEY G.m.b.H. * (Germany)	50%
J. C. PENNEY INTERNATIONAL CATALOG, INC. (Delaware)	100%
J. C. PENNEY INTERNATIONAL, INC. (Delaware)	100%
J. C. PENNEY de HONDURAS, S. A. * (Honduras)	.04%
J. C. PENNEY MEXICO, INC. (Delaware)	100%
CONTROL OPERATIVO COMERCIAL, S.A. de C.V. * (Mexico)	1%
J. C. PENNEY COMERCIALIZADORA, S.A. de C.V. * (Mexico)	1%
J. C. PENNEY OPERADORA, S.A. de C.V. * (Mexico)	1%
J. C. PENNEY, S.A. de C.V. * (Mexico)	99.9%
CONTROL OPERATIVO COMERCIAL, S.A. de C.V. * (Mexico)	99%

J. C. PENNEY COMERCIALIZADORA, S.A. de C.V. * (Mexico)	99%
J. C. PENNEY OPERADORA, S.A. de C.V. * (Mexico)	99%
J. C. PENNEY PRIVATE BRANDS, INC. (Delaware)	100%
HONG KONG MERCHANDISE TESTING CENTER, CO. LIMITED * (Hong Kong)	.01%
J. C. PENNEY (N. I.) LIMITED * (Northern Ireland)	50%
J. C. PENNEY CO. LIMITED * (United Kingdom)	1%
PENNEY'S DEPARTMENTAL STORES LIMITED * (United Kingdom)	99%
J. C. PENNEY COMPANY IRELAND LIMITED * (Ireland)	50%
J. C. PENNEY G.m.b.H. * (Germany)	50%
J. C. PENNEY PURCHASING CORPORATION (New York)	100%
HONG KONG MERCHANDISE TESTING CENTER, CO. LIMITED * (Hong Kong)	99.99%
J. C. PENNEY PURCHASING CORPORATION (SINGAPORE) PTE LTD (Singapore)	100%
J. C. PENNEY de GUATEMALA, Sociedad Anónima * (Guatemala)	98%
J. C. PENNEY de HONDURAS, S. A. * (Honduras)	99.84%

J. C. PENNEY do BRASIL EMPREENDIMENTOS LTDA. * (Brazil - Sao Paulo)	99.97%
JCP QUALITY SERVICES, INC. (Delaware)	100%
JCP RECEIVABLES, INC. * (Delaware)	5%
J. C. PENNEY de HONDURAS, S. A. * (Honduras)	.04%
PENNEY'S DEPARTMENTAL STORES LIMITED * (United Kingdom)	1%
J. C. PENNEY de HONDURAS, S. A. * (Honduras)	.04%
J. C. PENNEY, S.A. de C.V. * (Mexico)	.1%
CONTROL OPERATIVO COMERCIAL, S.A. de C.V. * (Mexico)	99%
J. C. PENNEY COMERCIALIZADORA, S.A. de C.V. * (Mexico)	99%
J. C. PENNEY OPERADORA, S.A. de C.V. * (Mexico)	99%
JCP ALLIANCE PARTNERSHIP *	100%
JCP CAPITAL CORPORATION (Delaware)	100%
JCP CONSTRUCTION SERVICES, INC. (Delaware)	100%
JCP DISTRIBUTION CORP. (Delaware)	100%

JCP LOGISTICS L.P. * (Delaware)	99%
JCP INTERNATIONAL MANAGEMENT SERVICES, INC. (Delaware)	100%
JCP INTERNET COMMERCE SOLUTIONS, INC. (Delaware)	100%
JCP ECOMMERCE L.P. * (Delaware)	1%
JCPICS HOLDING CORP. (Delaware)	100%
JCP ECOMMERCE L.P. * (Delaware)	99%
JCP LOGISTICS L.P. * (Delaware)	1%
JCP NON-RESALE CORP. (Delaware)	100%
JCP PROCUREMENT L.P. * (Delaware)	99%
JCP OVERSEAS SERVICES, INC. (Delaware)	100%
JCP PROCUREMENT L.P. * (Delaware)	1%
JCP PUBLICATIONS CORP. (Delaware)	100%
JCP MEDIA L.P. * (Delaware)	1%
JCP PRINTING CORP. (Delaware)	100%

JCP MEDIA L.P. * (Delaware)	99%
JCP REAL ESTATE HOLDINGS, INC. (Delaware)	100%
J. C. PENNEY PROPERTIES, INC. * (Delaware)	100%
DEPARTMENT STORE 4 URBAN RENEWAL CORP. (New Jersey)	100%
JCP ALLIANCE PARTNERSHIP *	%
OFE, INC. (Delaware)	100%
TREASURY PROPERTIES, INC. (Delaware)	100%
JCP REALTY, INC. (Delaware)	100%
BRANDYWINE REALTY, INC. (Delaware)	100%
Beverly Business Trust (Delaware)	100%
JCP ALASKA, INC. (Delaware)	100%
JCP EASTGATE, INC. (Delaware)	100%
JCP NEW JERSEY, INC. (Delaware)	100%
PCJ REALTY TWO, INC. (Delaware)	100%
Beverly Inc. (Delaware)	100%



<b>RILEY, INC.</b> <b>(Delaware)</b>	100%
<b>JCP RECEIVABLES, INC. *</b> <b>(Delaware)</b>	95%
<b>JCP TELECOM SYSTEMS, INC.</b> <b>(Delaware)</b>	100%
<b>J. C. PENNEY TELEMARKETING, INC.</b> <b>(Delaware)</b>	100%
<b>SOURCE MEDIA, INC.</b>	2.1%
<b>STEPINSIDE, INC. (Stepinside, Inc.)</b> <b>(Delaware)</b>	100%
<b>JCPENNEY COLLECTIONS, INC.</b> <b>(Delaware)</b>	100%
<b>JCPENNEY PUERTO RICO, INC.</b> <b>(Puerto Rico)</b>	100%
<b>JCPenney Card Bank, National Association</b>	100%
<b>STINU CORPORATION OF AMERICA, INC.</b> <b>(Texas)</b>	100%
<b>TDI CONSOLIDATED CORPORATION</b> <b>(Delaware)</b>	100%
<b>ECK MD, INC.</b> <b>(Delaware)</b>	100%
<b>ECKERD CORPORATION *</b> <b>(Delaware)</b>	100%
<b>E.T.B., INC.</b> <b>(Texas)</b>	100%

<b>ECK PUERTO RICO, INC.</b> <b>(Puerto Rico)</b>	100%
<b>ECKERD CORPORATION OF FLORIDA, INC.</b> <b>(Florida)</b>	100%
<b>ECKERD FLEET, INC.</b> <b>(Florida)</b>	100%
<b>ECKERD TOBACCO COMPANY, INC.</b> <b>(Florida)</b>	100%
<b>ECR RECEIVABLES, INC.</b> <b>(Delaware)</b>	100%
<b>EDC LICENSING, INC.</b> <b>(Delaware)</b>	100%
<b>JEC FACILITIES FUNDING II, INC.</b> <b>(Delaware)</b>	100%
<b>JEC FUNDING, INC.</b> <b>(Delaware)</b>	100%
<b>LIFE CARE MEDICAL PRODUCTS, INC. *</b> <b>(Florida)</b>	100%
<b>P.C.V., INC.</b> <b>(Florida)</b>	100%
<b>ROSWELL DEVELOPMENT CORP. *</b> <b>(New York)</b>	100%
<b>THE PAPER CUTTER STORES, INC. *</b> <b>(New York)</b>	100%
<b>WDAS, INC. *</b> <b>(New York)</b>	100%
<b>EDC DRUG STORES, INC. *</b> <b>(North Carolina)</b>	100%
<b>GENOVESE DRUG STORES, INC. *</b> <b>(Delaware)</b>	100%

<b>GENOVESE MEDCARE, INC.</b> <b>(Delaware)</b>	100%
<b>GENPLUS MANAGED CARE, INC.</b> <b>(Delaware)</b>	100%
<b>Great American Drug Stores, Inc.</b> <b>(New York)</b>	100%
<b>THRIFT DRUG, INC.</b> <b>(Delaware)</b>	100%
<b>TDI MANAGED CARE SERVICES, INC.</b> <b>(Delaware)</b>	100%
<b>THRIFT DRUG SERVICES, INC.</b> <b>(Delaware)</b>	100%
<b>THE ORIGINAL ARIZONA JEAN COMPANY</b> <b>(Arizona)</b>	100%

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\*Multiple Parents

**ATTACHMENT "B"**

## **JCPENNEY RECORDS RETENTION POLICY**

### **I. PURPOSE**

Purpose of the Records Retention Policy is to insure compliance with legal and governmental recordkeeping requirements, preserve vital corporate documents and reasonably balance business needs for information against the high cost of space and time to maintain records.

### **ii. IMPLEMENTATION**

All corporate records will be listed by classification on a Records Schedule prepared by Administrative Services/Records Retention.

Associates shall forward to Records Retention Department all Non-Discretionary Records (as defined next page), unless otherwise stated in the Corporate Records Retention Schedule for that respective location or activity.

### **III. PROCEDURE**

#### **A. Definition**

A record is any paper, book, photography, microfilm, map, drawing, chart, card, electronic storage medium, or any copy or printout thereof, that has been generated or received by the Company or its operating units as evidence of its activities. This also includes such records generated outside of the office whether in paper or in some electronic media.

#### **B. General**

1. Records maintained on any type of paper are covered by the Policy.
2. Records maintained on microfilm/microfiche are covered by the Policy.
3. Records maintained in any electronic data processing storage media (such as magnetic disks, magnetic tapes, etc. on which e-mail, voice-mail, and other records are stored) are covered by the Policy.
4. Records are divided into two broad classes: Non-Discretionary and Discretionary.

### **C. Non-Discretionary Records**

1. Definition: Original records which the Company is required to keep to comply with legal and governmental recordkeeping requirements and records which are considered vital to the corporation.
2. Examples:
  - a. Records reflecting official actions of the Company's stockholders, Board of Directors, Board committees and internal committees. Permanent retention.
  - b. Records documenting ownership or rights to assets of the Company. Examples include: deeds to real estate, bills of sale and title to personal property and lease agreements. Records retained 20 years following termination of Company's interest in property.
  - c. Records reflecting obligations of the Company. Examples include: written contracts with vendors, confidentiality agreements, nondisclosure agreements and construction contracts. Records retained while contract/agreement in effect plus 10 years thereafter.
  - d. Records required to be maintained by applicable federal, state and municipal laws or regulations. Examples include: Records kept to support federal, state or city income tax returns (records reflecting revenue generation, cost of goods sold and expenses); payroll tax returns, sales and use tax returns; EEO Affirmative Action records, Department of Labor records; Department of Transportation records; and Commerce Department records. Records kept for the current year plus 10 years unless otherwise notified or unless otherwise specified herein.
  - e. Certain records required to be retained by the Occupational Safety and Health Administration (OSHA) as follows:

- OSHA's required injury and illness logs - retained for 5 years following end of year to which they relate.
  - Employee exposure records (i.e., workplace monitoring, measuring toxic substance or harmful physical agents, biological monitoring, material safety data sheets or chemical inventories of toxic substances or harmful physical agents) - retained for at least 30 years.
  - Employee medical records - retained for at least the duration of employment plus 30 years.
- f. Records which are necessary to assure the resumption of corporate business following a disaster.

#### **D. Discretionary Records**

1. Definition: Records which have not been identified as Non-Discretionary.

2. Examples:

- a. Correspondence, reports, studies, data compilations, presentations or other communications of information, including email, that are of short-term use or importance. This includes originals as well as copies/backups.
- b. Unnecessary and/or extra copies/backups (as distinguished from originals) of Non-Discretionary Records.
- c. Personal Files

In litigation, courts very rarely recognize a record as personal if it is prepared by a corporate employee and has anything whatsoever to do with the employee's work. This includes such items as calendars and diaries which include the employee's business appointments along with his social ones. In addition, taking to one's residence a corporate record does not make that record "personal". If any element of a record (e.g., the calendar) pertains to business, the whole record will likely have to be produced in court if it is called by a subpoena. Thus, employees should consider any record, which has any relationship to their employment, as a corporate record and should follow this Records Retention Policy.

NOTE: Department records kept beyond the legally recommended period for retention are subject to court subpoena.

3. Discretionary Records should be destroyed by the department when they are no longer of value; in any event, no longer than 6 years. However, all e-mail, including backups, that are on disks, tapes, and other electronic data storage media should be destroyed (i.e., erased and reformatted) no later than 60 days after being so stored unless there are legitimate business reasons for keeping more than 60 days. In any event, none of such records should be kept longer than 6 years. Each associate should periodically review his/her records so that discretionary records are destroyed in compliance with the foregoing.

**EXCEPTIONS:**

- Company practice is to keep discretionary personnel records for the current year plus 7 years.
- Credit Service Center records relating to customer account history (e.g., history ledgers and account statements) retained for 7 years.

**E. Questions and Exceptions**

Any questions concerning, or exceptions wanted to, this Record Retention Policy, or specific record classification, should be addressed in writing to the Records Retention Department which will consult, as appropriate, with the Legal Department and/or the Tax Department. The associate will be answered within 30 days.

**F. Foreign Records**

For records kept or generated in countries other than the U.S.A., foreign counsel should be consulted.

**G. Responsibilities**

1. Corporate responsibility for compliance with the Records Retention Policy belongs to the appropriate level of management.
2. Operational responsibility remains with the department for compliance with the Records Retention Policy. It is held by the senior officer of each corporate function through his/her designated appointee. Through this



policy, operational responsibility is hereby delegated to each "department designee".

3. Department designee is responsible for making a concerted effort to eliminate all discretionary records of no significant value and to reduce to a minimum the period those records are kept which are considered of possible continuing value by management. Specifically, department designee shall:
  - a. Send to Records Retention all records identified as Non-Discretionary Records unless otherwise stated in the respective department Records Retention Schedule. If there is a question as to whether a record is Non-Discretionary or merely Discretionary, contact the Records Retention Department for clarification.
  - b. Obtain approval from Records Retention before utilizing any outside storage facility.
  - c. Review and purge all records annually which indicate a destruct date for the period just ended. Those Discretionary Records which have a destruct date exceeding that recommended will be forwarded by Records Retention to the department involved for further review. The department will submit retention requests to Records Retention Department for records to be retained for a longer period.
  - d. Notify the Records Retention Department of department files to be purged.
  - e. Destroy records containing confidential and/or sensitive information (such as sales of products by district, region, corporate planning, etc.) by shredding, tearing or other approved method of destroying of confidential records. For disks and tapes, erase and reformat them.
  - f. Contact the Records Retention Department when questions concerning the Policy arise.
4. It is the responsibility of the Records Retention Department to establish and implement appropriate procedures that meet the following requirements:
  - a. All Non-Discretionary Records are retained for the mandatory period as stated.

- b. Adequate procedures and records will be developed and maintained to document the Company's compliance with all relevant laws.
- c. Destruction of all records shall take place in a secured manner with shredding disposal of confidential information.
- d. The destruction procedures can be stopped to prevent destruction of any appropriate records immediately upon receipt of service of legal process for which those records might be relevant.
- e. Discretionary records will be maintained for the designated period of time.
- f. Records may be micro filmed/ imaged, rather than kept in hard copy), where appropriate. Procedures for microfilming/ imaging will be in compliance with IRS Revenue Procedure 81-46 and must be done in accordance with Records Retention Department policy.
- g. Machine sensible records must be maintained within an automatic data processing system (ADP) in compliance with Revenue Procedure 98-25.

#### **H. Compliance**

- 1 To assure compliance, with the Records Retention Policy, the Records Retention Department shall forward to managers no later than the end of the first quarter of each calendar year all department hard copy files to be purged. If a department record is to be maintained beyond the destruction date because of litigation proceedings, etc., the department is responsible for notifying the Records Retention Manager in writing of an extension date.
- 2. Records Retention Manager will make on-site records inspections from time to time to insure department compliance.
- 3. Records Retention Department will assure compliance with microfilming procedures as required by IRS Revenue Procedure 81-46.
- 4. Records Retention Department will assure compliance with machine sensible records maintained by ADP as required by Revenue Procedure 98-25.

#### **IV. MAINTENANCE RESPONSIBILITY**

The Manager of Administrative Services is responsible for the maintenance and review of this policy.